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Attorneys for Debtor

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

IN RE)

DEAN GORDON POTTER,)

Debtor)

Civil No. C 07-4826-CW
Lead Case

UNICO SERVICES INC.,)

Plaintiff and Counterdefendant,)

v.)

UNITED STATES OF AMERICA,)

Defendant and Counterclaimant.)

D.C. Case Civil No.: CV-08-00800 CW
Consolidated Case

CERTIFICATE OF SERVICE

CERTIFICATE OF SERVICE

I, Katie Ramos, declare:

I am employed in the City and County of San Francisco, State of California. I am over the age of eighteen and not a party to nor interested in the within action. My business address is 100 Pine Street, Suite 750, San Francisco, California 94111. On May 29, 2008, I served a true and correct copy of the within:

NOTICE OF UNAVAILABILITY OF COUNSEL

1 Via U.S. Mail to the addressee as follows:

2 Thomas M. Rohall, Esq.
3 Special Assistant U.S. Attorney
4 4330 Watt Ave., Suite 470
5 Stop No. SA 2801
6 Sacramento, CA 95821-7012

7 G. Patrick Jennings, Esq.
8 Adair F. Boroughs, Esq.
9 Trial Attorney, Tax Division
10 U.S. Department of Justice
11 PO Box 683, Ben Franklin Station
12 Washington, D.C. 20044-0683

13 United States Attorney (IRS)
14 Attn: Thomas Moore
15 9th Floor Federal Building
16 450 Golden Gate Ave., Box 36055
17 San Francisco, CA 94102

18 I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited
19 with the United States Postal Service on that same day with postage thereon fully prepaid at San Francisco, California in the ordinary course of
20 business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than
21 one day after date of deposit for mailing in affidavit.

22 I declare under penalty of perjury under the laws of the State of California that the
23 foregoing is true and correct.

24 Executed at San Francisco, California, this 29th day of May 2008.

25 /s/ Katie L. Ramos
26 Katie L. Ramos
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